

# DOT form PER 72-M

## for EMPLOYEE PAYROLL REIMBURSEMENTS (Mileage and Auto Use)

The PER-72M form is to be used by Department of Transportation employees seeking reimbursement for non-TA mileage expenses incurred in the service of the State of Connecticut. In accordance with DOT POLICY F & A - 36, this form is used in lieu of State Comptroller's form CO-17XP-PR, and serves as the supporting documentation for eligible Mileage and Auto use reimbursements that are recorded on an employee's timesheet for payment.

This form is not to be used for reimbursement of expenses related to travel under a Travel Authorization ("TA").

Form PER-72M and instructions shall be updated by the Bureau of Finance and Administration, upon notification from the Office of Policy and Management's Office of Labor Relations, and the Office of the State Comptroller, of an adjustment to the State Reimbursement Rate, and/or IRS Standard rate, typically around the end/beginning of each calendar year.

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## Quick Instructions for completing PER 72-M in Excel

The Excel file contains two pages. Page one, "DOT Form," summarizes information from Page two, "INFORMATION."

Cells shaded yellow must be entered. Cells shaded green (or not shaded) contain formulas that will populate fields as appropriate.

- **"DOT Form" tab**
  - Enter required information in yellow-shaded boxes (2,3,4,5,8,9,10,12) at top
  - Verify box (13) is accurate (no commutation expenses are claimed)
  - Enter a Distribution no. (1, 2, etc.) and corresponding project codings to be charged during the pay period
  - Enter first day of pay period in "from" box in "Period Covered" section (*cell J43 on the excel worksheet*)
- **"INFORMATION" Tab**
  - **PART II – AUTO USE FEE**
    - If eligible, enter Auto Use fee amounts on appropriate days along with a Distribution number that corresponds to the appropriate project entered on page 1.
    - Totals for each distribution line will be brought forward to the DOT Form page
  - **PART III – NON REPORTABLE MILEAGE**
    - For each line, enter a distribution number that corresponds to the appropriate project from page 1.  
*\*To record multiple projects in one day, use alternate "manual dates" version of form*
    - Enter description of travel (From, to and return destinations)
    - Enter daily Start and Finish odometer readings, and Personal miles
    - Claimed miles and Dollar amount will be calculated and brought forward to DOT Form page
  - **PART IV – REPORTABLE MILEAGE**
    - This section will be automatically calculated and brought forward to DOT Form page
- **Go back to "DOT Form" tab**
  - Verify information is accurately summarized
  - Sign (in ink on printed copy, or via approved electronic technology)
  - Submit to Supervisor/manager for approval
- **Supervisor/Manager**
  - **Review and sign/date** (in ink on printed copy, or via approved electronic technology)
  - **Retain PER-72M in unit files, to be provided upon request for audit**
- **Enter amounts to timesheet by appropriate TRC Code**
  - Amounts by project for each Time Reporting Code must be entered on a day where the employee was at work; Entry may be daily or cumulative. The PER-72M will serve as the source documentation for amounts by day.
    - **NOTE:** In cases where a project does not have an active combo code for CORE timesheet entry:
      - If code is not yet established for a new project, charge to Overhead until project code is available
      - If project has been closed down and/or is at the end of its life and code not active, charge to Overhead
      - If code has not been established for a DeptID that will be working on a project, contact Project Manager to ensure code will be set up, and charge to Overhead until project code is available

# PER-72M FORM OVERVIEW

## Page 1: "DOT Form"

- (1) AGENCY NUMBER – This field is pre-populated with DOT57000
- (2) EMPLOYEE NAME – Enter name
- (3) EMPLOYEE ADDRESS – Enter home address
- (4) EMPLOYEE NUMBER – Enter Employee number
- (5) EMPLOYEE DEPTID – Enter DOT Department ID for the unit employee is assigned to (i.e., DOT57332)
- (6) DOCUMENT DATE – This will populate based on the PERIOD COVERED section at the bottom of the form
- (7) DOCUMENT AMOUNT – This field contains the total amount to be reimbursed for the pay period - a formula that will update based on data entered on the INFORMATION spreadsheet.
- (8) EMPLOYEE (PAYEE) TITLE – Enter title
- (9) COLLECTIVE BARGAINING UNIT – Enter appropriate Collective Bargaining Unit
- (10) COLLECTIVE BARGAINING JOB CLASS NUMBER – Enter appropriate Job Class number.
- (11) SIGNATURE (PAYEE) – This field can be signed electronically with approved technology (see policy F & A – 36) OR the form can be printed and signed in ink.
- (12) COMMENTS – Enter appropriate comments to explain reason for reimbursement request.
- (13) Indicate, by shading the box "yes" or "no," if commutation expenses are being claimed. (Default is no.)

## PART I – COST DISTRIBUTION SUMMARY FOR TIMESHEET ENTRY

This section summarizes – by Time Reporting Code and by Project - the mileage and auto use data from the "INFORMATION" tab. The presented financial fields appear in corresponding payroll codes that are selected in timesheet entry.

DISTRIBUTION NO. - must be assigned for each separate project coding. In order for the form to calculate costs to be reimbursed, this Distribution number must also be entered next to the appropriate detail lines on the "INFORMATION" tab.

DEPTID - will automatically populate from the EMPLOYEE DEPTID entered in box (5).

PROJECT ID - enter appropriate project to indicate (along with Activity and DeptID) the corresponding Payroll code

ACTIVITY - enter appropriate activity code to indicate (along with Project ID and DeptID) the corresponding Payroll code

SOURCE - enter the appropriate source code that will be input on the timesheet for this line.

XAUTA – This column displays (by Distribution no.) the "Auto Use Fee" total amounts, calculated from data on PART II of the form, on the "INFORMATION" tab.

AUTHORIZED MILEAGE – the column displays (by Distribution no.) the mileage amounts claimed, excluding Personal miles, calculated from data on PART III of the form on the "INFORMATION" tab.

XNRMA – This column displays (by Distribution no.) the mileage costs to be reimbursed at the State reimbursement rate not in excess of the IRS Standard rate, calculated from data on PART III of the form, on the "INFORMATION" tab.

XMLGA – This column displays (by Distribution no.) mileage costs to be reimbursed that are in excess of the IRS Standard rate and therefore deemed reportable to the IRS; calculated from data on PART IV of the form, on the "INFORMATION" tab.

TOTAL – This column is a formula.

PERIOD COVERED – Enter the first last day of the pay period; last day will populate automatically

AMOUNT APPROVED – This is a formula.

DATE APPROVED and SIGNATURE – Supervisor/Manager must enter with approved electronic technology, or print and sign in ink.

## **Page 2: "INFORMATION"**

### **PART II – AUTO USE FEE (XAUTA)**

This section is used to record eligible daily Auto Use Fees.

**DISTRIBUTION NO.** - must assign a number that corresponds to the Distribution no. of the appropriate project coding on page one.

**DATES** - automatically populated

**TOTAL XAUTA** - amounts will be automatically calculated for each line and brought forward to page one.

### **PART III and IV – PERSONALLY OWNED AUTOMOBILE MILEAGE**

**State Reimbursement Rate** – is the mileage reimbursement rate, authorized under provisions of the various bargaining unit contracts and set forth by the State of CT Office of Policy and Management/Office of Labor Relations via General Notice, and subsequently published via Office of the State Comptroller memorandum, at or around the beginning of each calendar year upon an adjustment of the GSA rate, as established by the US General Services Administration. The State Reimbursement Rate must be updated within 30 days of a change to the federal GSA rate. DOT employees are notified of rate adjustments via Office of Finance memoranda.

**GSA Rate** – is the rate authorized by the U.S. General Services Administration, and is typically updated when IRS rate changes.

**IRS Standard Mileage Rate** – is the mileage reimbursement rate established by the IRS. If the Standard Mileage Rate is adjusted and the existing State Reimbursement Rate exceeds the Standard rate, the excess is considered "reportable" for tax purposes, and must be recorded separately on the employee's timesheet for the applicable time period that there is such a variance in the rates.

**Variance** – this field calculates the variance between the State Reimbursement Rate and Standard rate.

### **PART III NON-REPORTABLE MILEAGE (XNRMA)**

This section is used to record eligible mileage information and calculate eligible non-reportable expenses.

**DISTRIBUTION NO.** - must assign a number that corresponds to the Distribution no. of the appropriate project coding on page one.

**DATES** - automatically populated (*Note: For multiple project lines in one day, use alternate "manual date" version of form PER-72M*)

**FROM, TO, AND RETURN** – this section documents the towns traveled from/to each day

**ODOMETER Start** – enter odometer reading before travel commences

**ODOMETER Finish** – enter odometer reading from end of the day

**TOTAL** – formula showing total miles for the day

**PERSONAL** – enter number of personal miles traveled

**CLAIMED** – formula showing work-related (non-commutation) miles

**CUMULATIVE** – Formula showing cumulative miles claimed. (Should equal total "Claimed" column.)

**AMOUNT CLAIMED @ \$** - shows current State Reimbursement Rate less variance; used to calculate total non-reportable amount

**TOTAL \$ XNRMA** – Formula calculates total non-reportable amounts for each Distribution no. and brings forward to page one.

### **PART IV –REPORTABLE MILEAGE (XMLGA)**

This section is used to record eligible mileage information and calculate eligible reportable expenses.

All fields are automatically updated based on current State Reimbursement rate and IRS Standard rate, and information from Part III.

**DISTRIBUTION NO.** – from Part III, corresponds to the Distribution no. of the appropriate project coding on page one.

**DATES** - from Part III

**FROM, TO, AND RETURN** – from Part III, the towns traveled from/to each day

**ODOMETER Start** – from Part III, odometer reading before travel commences

**ODOMETER Finish** – from Part III, odometer reading from end of the day

**TOTAL** – from Part III, showing total miles for the day

**PERSONAL** - from Part III, number of personal miles traveled

**CLAIMED** – from Part III, work-related (non-commutation) miles

**CUMULATIVE** – from Part III, cumulative miles claimed. (Should equal total "Claimed" column.)

**AMOUNT CLAIMED @ \$** - Formula, displays variance (only if State Reimbursement Rate is greater than IRS Standard rate)

**TOTAL \$ XMLGA** – Formula calculates total Reportable amounts for each Distribution no. and brings forward to page one.